IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

MONDAY, THE 17TH DECEMBER 2007 / 26TH AGRAHAYANA 1929

WP(C).No. 37205 of 2007(D)

PETITIONER:

ABY SIMON, ST. MARY'S GRANITES,
THIRUVANIYOOR, ERNAKULAM DISTRICT.

BY ADV. SRI.ARIKKAT VIJAYAN MENON
SRI.HARISANKAR V. MENON

RESPONDENTS:

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1. **THE INTELLIGENCE OFFICER,**
   SQUAD NO.III, DEPARTMENT OF COMMERCIAL TAXES,
   ERNAKULAM.

2. **DEPUTY COMMISSIONER(APPEALS),**
   DEPARTMENT OF COMMERCIAL TAXES,
   ERNAKULAM.

3. **DEPUTY TAHSILDAR(RR),**
   TALUK OFFICE, KUNNATHUNADU,
   PERUMBAVOOR.

BY GOVERNMENT PLEADER SRI. C.K. GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 17/12/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

W.P.(C) 37205 of 2007

Dated: December 17, 2007

JUDGMENT

Exts.P1 to P5 penalty orders are under appeal and Exts.P6 to P10 are the appeals filed. Petitioner has also filed applications for condonation of delay and for stay and these are Exts.P11 to P15 and P16 to P20 respectively. While orders are awaited on these applications, petitioner submits that revenue recovery proceedings have been initiated by Exts.P21 and P22 and hence this writ petition.

2. In view of the fact that an appeal has been filed as above along with applications for condonation of delay and for stay, I think it will be appropriate that the Appellate Authority considers the interlocutory applications filed by the petitioner before continuance of coercive action.

3. In view of this I dispose of this writ petition directing that the 2nd respondent shall consider Exts.P11 to P15 petitions for condoning the delay in filing the appeals and depending upon the decision thereon, the stay petitions viz. Exts.P16 to P20 shall also

be considered. This the 2nd respondent shall do within three weeks of production of a copy of this judgment. In the meantime further proceedings will stand deferred for a period of four weeks.

The petitioner shall produce a copy of this judgment before the 2nd respondent for compliance.

ANTONY DOMINIC, JUDGE

mt/-